

**KING COUNTY SENIOR CITIZEN AND DISABLED PERSONS
DECLARATION TO DEFER PROPERTY TAXES**

DEPARTMENT OF ASSESSMENTS, 500 4TH AVENUE, Room 709F, SEATTLE, WASHINGTON 98104

Phone #: 206-205-0722 or If outside local calling area: 1-800-325-6165

Complete and file this application at least 30 days before current taxes are due. The taxes must be owing and due to qualify for this program.

☐ REAL PROPERTY

☐ SPECIAL ASSESSMENTS

CURRENT or DELINQUENT Years Applying FOR: _____, _____, _____, _____

PROPERTY TAX ACCOUNT NUMBER: _____

CLAIMANT: _____ SPOUSE OR CO-TENANT: _____

PROPERTY ADDRESS: _____

MAILING ADDRESS: _____

Fill out only if different from property address

TAXES MAY BE DEFERRED ON A RESIDENTIAL PARCEL NOT EXCEEDING FIVE (5) ACRES, IF LOCAL ZONING REGULATIONS REQUIRE MINIMUM LOT SIZES EXCEEDING ONE (1) ACRE.

TOTAL ACREAGE OF PROPERTY: _____

Does your local zoning regulations require more than a one-acre minimum residential parcel size? ☐ Yes ☐ No

What is the minimum residential parcel size allowed? _____.

PLEASE ATTACH A LEGAL DESCRIPTION for my residence and the allowable acreage encompassing the residence.

I have elected to allow you to file your lien on my **ENTIRE** parcel even though the deferral of taxes or assessment may not cover the entire parcel. YES _____ NO _____

NAME AND ADDRESS OF INSURANCE COMPANY CARRYING FIRE AND CASUALTY INSURANCE ON PROPERTY

POLICY # _____

COVERAGE AMOUNT _____

LOCAL AGENT _____ **AGENT'S PHONE #** _____

The State of Washington, Department of Revenue must be named as loss payee on your insurance policy. A copy of the policy must be provided (even if renewing claim) to the Department of Revenue within sixty (60) days of filing the application. Mail copy to: Washington State Department of Revenue, Property Tax Division, PO Box 47471, Olympia, Washington 98504-7471.

LIENS AND OBLIGATIONS (Balance as of January 1st of current year)

Mortgage or lien balances (If property is free and clear, please put \$0) \$ _____

Balance Owning on Special Assessment \$ _____

Other \$ _____

Deferred Special Assessments & Taxes (include interest): \$ _____

Total Liens and Obligations: \$ _____

Equity \$ _____

80% of Equity \$ _____

DO NOT COMPLETE SHADED AREAS

ASSESSOR'S TRUE AND FAIR VALUE AS SHOWN ON THE REAL PROPERTY ROLLS:

APPLICATION #: _____

MARKET VALUE

LAND VALUE \$ _____

BLDG VALUE \$ _____

DATE APPROVED: _____

TOTAL \$ _____

FOR SPECIAL ASSESSMENT DEFERRAL THE FOLLOWING INFORMATION MUST BE SUPPLIED:

	Assessment #1	Assessment #2
Jurisdiction to whom the special assessment is paid:	_____	_____
Type of improvement of special assessment:	_____	_____
LID, ULID or special assessment number	_____	_____
Date(s) Due	_____	_____

Was the installment method selected for payment ☐ Yes ☐ No ☐ Not Available ☐ Yes ☐ No ☐ Not Available

I DO ATTEST AND AFFIRM THAT (Check all boxes that apply)

☐ I am over 60 years old before December 31. Birth date: _____

☐ I am a disabled person under 60 years of age. (Proof of Disability **MUST** be attached to this application.)

☐ This is my principal residence as of _____. (If you had a **temporary** confinement to a nursing home or hospital, you will still qualify.)

My residence is a: ☐ Single Family Dwelling ☐ Condo ☐ One unit of a multi-unit dwelling

☐ The only residence on this parcel ☐ A Mobile Home

I own the land the mobile home is located on: ☐ Yes ☐ No

Name of Mobile Home Park: _____ Space # _____

Department of Licensing proof of ownership **MUST** be attached to this application.

TYPE OF OWNERSHIP (Check one):

☐ Owner in total (Fee) - Purchasing or paid in full

☐ Contract Purchaser

☐ Deed of Trust

If a deed of trust has been given to another party, please state the name and recording number below:

Name: _____ Recording #: _____

If the terms of the purchase contract, mortgage or deed of trust **require** the accumulation of reserves to pay real property taxes, the holder of the agreement must sign this application, either before a Notary Public, the Assessor or a Deputy Assessor, **before the state of Washington can subordinate their lien.**

The accumulation of reserves for payment of real property taxes is required. YES ☐ NO ☐

Signature and Title of Mortgagee, Contract Purchaser or Beneficiary

SUBSCRIBED AND SWORN TO BEFORE ME THIS ____ DAY OF _____, _____ (Year)
_____, NOTARY PUBLIC or Assessor or Deputy in and for the State
of _____, Residing at _____

INCOME VERIFICATION SECTION:**VERIFICATION OF ALL INCOME MUST BE ATTACHED**

1. 100% Social Security, state, or federal civil service and railroad retirement benefits	\$ _____	8. Rental Income	\$ _____
2. Military retirement and veterans benefits, pension	\$ _____	9. Capital gains	\$ _____
3. Salaries, wages, tips and consulting fees	\$ _____	10. All other income	\$ _____
4. Trusts, royalties, partnerships and estates	\$ _____	TOTAL INCOME LESS:	\$ _____
5. Public assistance, alimony, unemployment benefits or annuities	\$ _____	11. Non-reimbursed nursing home expenses	\$ (_____)
6. Interest and dividends (including bonds)	\$ _____	12. Non-reimbursed in-home care or treatment expenses	\$ (_____)
7. Business and farm income	\$ _____	13. Non-reimbursed prescription drugs	\$ (_____)
		NET INCOME:	\$ _____

TOTAL COMBINED INCOME CANNOT EXCEED \$34,000

Signature of All Other Owners of interest

Percentage of interest:

_____ %

_____ %

PLEASE BE SURE TO SIGN BELOW

I affirm I am aware that any deferred special assessments and/or real property taxes, plus interest, are a lien upon this property. This lien becomes due and payable upon occurrence of any of the following conditions:

1. Upon the sale or transfer of this property.
2. Upon the death of the claimant except when the surviving spouse, if qualified, elects to continue the deferment. Such Spouse must file an original claim for deferral within ninety (90) days of the date of the death.
3. Upon condemnation of this property by a public or private body exercising the power of eminent domain, except as otherwise Provided in RCW 84.60.070.
4. At such time that the claimant ceases to reside permanently in this residence.
5. Upon the failure of the claimant to keep in force fire and casualty insurance in sufficient amount to protect the interest of this state, unless the deferred amount does not exceed the claimant's equity value in the land or lot only.

I swear under the penalties of perjury that all of the foregoing statements as marked are true.

Date: _____

Signature of Claimant or Authorized Agent

Phone # (____) _____

INSTRUCTIONS FOR COMPLETING INCOME SECTION OF FORM

Documents must be attached to this application to verification all household income. Your claim will not be processed without verification. Also, a copy of the portion of your current insurance policy which indicates the amount of coverage you carry must be provided.

1. Include all social security benefits before Part B Medicare deduction. All pensions, including railroad retirement benefits, retirement bonds, IRA, and Keogh distributions and annuities must be reported as income. (If this is 2003, please provide all your 2002 income information)
2. Military pay and retirement other than attendant care and medical aid payments, veterans' benefits other than attendant care and medical aid payments must be reported.
3. All salaries, wages, tips and consulting fees or speaker fees must be reported.
4. Income received from trust, royalties, partnerships or estates must be reported.
5. Interest and dividends – Taxable or NON-Taxable must be reported.
6. Income received from unemployment benefits, public assistance, alimony or other annuities must be reported. An annuity is a payment of a fixed sum of money received at regular intervals. Some examples of annuities are the proceeds of life insurance contracts or disability payments. **Do not include payments received on behalf of dependent children.**
7. You are **not** allowed to deduct depreciation of a business or farm expense or deduct a business or farm loss from other income. Determine your business or farm income without a deduction for depreciation. If, after eliminating depreciation, the business or farm shows a loss, enter zero on line 7.
8. Income received from rental properties or other investments must be included **before** the deduction for depreciation is taken. If, after eliminating depreciation, the investment shows a loss enter zero on line 8.
9. Capital gains must be reported as income **except** the portion of gain resulting from the sale of your residence that is reinvested in a replacement residence.
10. Any income not reported on the previous lines should be reported here.
11. You may deduct **non-reimbursed** nursing home cost incurred by you, your spouse, or co-tenant.
12. You may deduct the **non-reimbursed** cost paid for the care of you, your spouse or co-tenant for treatment or care received in your home. In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels, which are part of a necessary or appropriate in-home service; special needs furniture or attendant care and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in the same area. The person providing the care or treatment does not have to be specially licensed.
13. You may deduct the cost of **non-reimbursed** amounts paid for prescription drugs.

TO INQUIRE ABOUT AVAILABILITY OF THIS DOCUMENT IN AN ALTERNATE FORMAT FOR VISUALLY IMPAIRED OR A LANGUAGE OTHER THAN ENGLISH, PLEASE CALL DEPARTMENT OF REVENUE AT 360-753-3217 (TTY 1-800-451-7985).